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Lower Delta (POLITICAL SUBDIVISION)  
Donaldsonville, Louisiana

GENERAL PURPOSE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2000

Required by Louisiana Revised Statute 24:514 to  
be filed with the Office of Legislative Auditor  
within 90 days after the close of the fiscal year.

AFFIDAVIT

Personally came and appeared before the undersigned authority, Eugene B. Woods  
(name of chief executive officer), Lower Delta SWCB (Political Subdivision), who, duly  
sworn, deposes and says that the financial statements herewith given present fairly the financial  
position of the Lower Delta SWCB (Political Subdivision) as of June 30, 2000, and the  
results of operations for the year then ended, in accordance with generally accepted accounting  
principles applied on a basis consistent with that of the preceding year.

Eugene B. Woods  
Signature

Sworn to and subscribed before me, this 25<sup>th</sup> day of October, 19 2000

Dale J. Pettit  
NOTARY PUBLIC  
ATTORNEY AT LAW

Chief Executive Officer

Address

Telephone No.

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and its chief executive officer and public officials. The report is available for public inspection at the State House of Representatives, the State Auditor's Office, and, where appropriate, at the office of the parish clerk of court.

Release Date NOV 16 2000

LOWER DELTA SOIL & WATER CONSERVATION DISTRICT  
COMBINED BALANCE SHEET AS OF JUNE 30, 1999

|                                    | FUND<br>BALANCE<br>2000 | FUND<br>BALANCE<br>1999 |
|------------------------------------|-------------------------|-------------------------|
| <hr/>                              |                         |                         |
| ASSETS                             |                         |                         |
| Cash-checking                      | \$19,826.96             | \$18,254.32             |
| Prepaid-insurance                  | -0-                     | \$110.46                |
| Office furn. & equip.              | \$49,507.84             | \$49,507.84             |
| Certificate of Deposit             | \$79,500.00             | \$79,500.00             |
| Prepaid maintenance                | -0-                     | -0-                     |
| Accounts Receivable                | -0-                     | -0-                     |
| <hr/>                              |                         |                         |
| TOTAL ASSETS                       | \$148,834.80            | \$147,372.62            |
| LIABILITIES                        |                         |                         |
| Accounts Payable                   | -0-                     | -0-                     |
| Accrued salaries                   | \$865.80                | \$823.20                |
| Accrued FICA                       | \$66.23                 | \$62.97                 |
| Accrued retirement                 | -0-                     | -0-                     |
| Accrued leave                      | \$6,044.51              | \$5,501.90              |
| <hr/>                              |                         |                         |
| TOTAL LIABILITIES                  | \$6,976.54              | \$6,388.07              |
| FUND EQUITY                        |                         |                         |
| Investments in GFA                 | \$49,507.84             | \$49,507.84             |
| Fund Bal.-Res. Maintenance         | -0-                     | -0-                     |
| Fund Bal.-Res.-Grp.. Ins.          | \$3.00                  | -0-                     |
| Fund Bal.-Res.-Other Ins.          | -0-                     | \$110.46                |
| Fund Bal.-Unreserved               | \$92,347.42             | \$91,366.25             |
| Fund Bal.-Special Revenue          | -0-                     | -0-                     |
| <hr/>                              |                         |                         |
| TOTAL FUND EQUITY                  | \$141,858.26            | \$140,984.55            |
| TOTAL LIABILITIES &<br>FUND EQUITY | \$148,834.80            | \$147,372.62            |

# STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

|                    | GENERAL<br>FUND 2000 | FUND 1999       |
|--------------------|----------------------|-----------------|
| <hr/>              |                      |                 |
| REVENUE            |                      |                 |
| Interest           | \$3,323.37           | \$3,164.22      |
| Miscellaneous      | \$69.24              | \$0.00          |
| State Funds        | \$47,075.14          | \$52,612.36     |
| Local              | \$8,750.00           | \$8,750.00      |
| Newsletter Ads     | \$975.00             | \$825.00        |
| <br>TOTAL REVENUES | <br>\$60,192.75      | <br>\$65,351.58 |

|                            |                 |                 |
|----------------------------|-----------------|-----------------|
| EXPENDITURES               |                 |                 |
| Area Meeting               | \$150.00        | \$150.00        |
| Awards/Contests/Promotions | \$1,460.35      | \$1,424.55      |
| Bank Charges               | \$82.79         | \$0.00          |
| Board Meetings-Per Diem    | \$1,330.00      | \$1,295.00      |
| Board Meetings-Milcage     | \$293.44        | \$258.16        |
| Dues & Subscriptions       | \$1,674.36      | \$1,689.77      |
| Equipment Purchases        | \$1,140.00      | \$792.90        |
| Field Materials            | \$785.13        | \$694.41        |
| Insurance-Group            | \$1,861.10      | \$2,016.96      |
| Insurance-Other            | \$2,026.46      | \$1,442.94      |
| Insurance-Unemployment     | \$23.04         | \$31.40         |
| Miscellaneous              | \$300.00        | \$0.00          |
| Maintenance & Repairs      | \$527.28        | \$1,865.48      |
| Newsletter Expense         | \$624.08        | \$955.18        |
| Office Supplies            | \$1,515.61      | \$1,692.56      |
| Postage                    | \$400.00        | \$400.00        |
| Salaries                   | \$39,207.01     | \$37,178.45     |
| FICA                       | \$2,957.84      | \$2,755.46      |
| Travel                     | \$2,963.55      | \$3,543.64      |
| <br>TOTAL EXPENDITURES     | <br>\$59,322.04 | <br>\$58,186.86 |

|   |          |            |
|---|----------|------------|
| Excess (deficiency ) of<br>Revenue over Expenditure | \$870.71 | \$7,164.72 |
|---|----------|------------|

Excess of (deficiency) of  
Expenditure over Revenue

## FUND BALANCE - UNRESERVED

|  | GENERAL<br>FUND 2000 | GENERAL<br>FUND 1999 |
|--|----------------------|----------------------|
| <hr/>  |                      |                      |
| Fund Bal.-Unreserved Beg.<br>of the year             | \$91,366.25          | \$84,184.80          |
| Excess (deficiency) of Revenue<br>over Expenditures  | \$870.71             | \$7,164.72           |
| Less: Prior Period Adjustment                        | \$0.00               | \$0.00               |
| Less: Establish F.B.-Reserved<br>for Other insurance | \$110.46             | \$16.73              |
| Less: Establish F.B.-Reserved<br>for Maintenance     | \$0.00               | \$0.00               |
| Transfer   | <u>\$0.00</u>        | <u>\$0.00</u>        |
| Less: F.B.-Unreserved End<br>of the Year             | \$92,347.42          | \$91,366.25          |

## OTHER FINANCING SOURCES

|  |               |               |
|--|---------------|---------------|
| Fund Balance - Reserved for<br>Group Insurance (Beg. Bal.) | \$0.00        | \$0.00        |
| Plus: Paid-in by Supervisors                               | \$7,596.48    | \$6,892.12    |
| Less: Paid-out by District                                 | \$7,593.48    | \$6,895.12    |
| Less: Prior Period Correction                              | <u>\$0.00</u> | <u>\$0.00</u> |

|  |        |        |
|--|--------|--------|
| Fund Balance Reserved for<br>Group Insurance | \$3.00 | \$0.00 |
|--|--------|--------|

|  |                     |                     |
|--|---------------------|---------------------|
| Fund Balance Reserved for<br>Other Insurance (Beg. Bal.) | \$110.46            | \$127.19            |
| Plus: Paid-in  | \$1,916.00          | \$1,442.94          |
| Less: Paid- out  | <u>(\$2,026.46)</u> | <u>(\$1,459.67)</u> |

|  |        |          |
|--|--------|----------|
| Fund Balance Reserved for<br>Other Insurance (End. Bal.) | \$0.00 | \$127.19 |
|--|--------|----------|

|  |                   |                    |
|--|-------------------|--------------------|
| Fund Balance-Reserved for<br>Maintenance (Beg. Bal.) | \$0.00            | \$0.00             |
| Plus: Paid-in  | \$300.00          | \$1,865.48         |
| Less: Paid- out                                      | <u>(\$300.00)</u> | <u>(\$,865.48)</u> |

|  |        |        |
|--|--------|--------|
| Fund Balance Reserved for<br>Maintenance (Beginning Balance) | \$0.00 | \$0.00 |
|--|--------|--------|

LOWER DELTA SOIL & WATER CONSERVATION DISTRICT  
FINANCIAL STATEMENT  
FOR THE YEAR ENDING JUNE 30, 2000

| Board<br>Member | Meetings<br>Reimbursed | Per<br>Diem | Mileage  | Total<br>Amount |
|-----------------|------------------------|-------------|----------|-----------------|
| Eugene Woods    | 9                      | \$315.00    | \$58.80  | \$373.80        |
| John Gay        | 5                      | \$175.00    | \$49.28  | \$224.28        |
| A. Lee Allee    | 7                      | \$245.00    | \$62.68  | \$307.68        |
| Chris Mattingly | 8                      | \$280.00    | \$50.40  | \$330.40        |
| Frankie Sotile  | 9                      | \$315.00    | \$39.20  | \$354.20        |
| <hr/>           |                        |             |          |                 |
| TOTALS:         |                        | \$1,330.00  | \$260.36 | \$1,590.36      |

TOTAL NUMBER OF BOARD MEETINGS DURING THE YEAR WAS 9